

# **SCHOOL BUDGET REVIEW COMMITTEE**

## **UNOFFICIAL SUMMARY**

### **March 15, 2004**

The School Budget Review Committee met in regular session on Monday, March 15, 2004 with the following members present: Director Ted Stilwill, Department of Education, chair; and committee members Connie Cook, Wayne Drexler, and Clark Yeager.

- 1. Approval of Previous Decisions.** Approved the decisions of the December 8, 2003, and December 19, 2003, meetings of the School Budget Review Committee.
- 2. Northeast Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$71,000 for costs associated with expanding and equipping a new program.
- 3. Coon Rapids-Bayard Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$358,000 for costs associated with furnishing and equipping new construction of an addition approved by the voters.
- 4. Central Clinton Community School District.** Denied modified allowable growth for the 2003-2004 school year in the amount of \$185,012 for an additional second grade classroom, an additional early learning classroom, a financial software upgrade, and a transfer to the district's self-insurance fund.
- 5. Clinton Community School District.** Denied modified allowable growth for the 2003-2004 school year in the amount of \$387,000 for costs associated with new student and financial accounting systems.
- 6. Bettendorf Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$124,768 for costs associated with mandatory re-employment of active duty military personnel.
- 7. Washington Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$106,616 for excess costs associated with providing a program to limited English proficient students and providing the program beyond the three years of weighting.
- 8. New Market Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$52,006 as part of the district's corrective action plan to eliminate future negative unspent balances. The Committee encouraged the district to look toward sharing with other districts. Received and accepted the district's corrective action plan.
- 9. Orient-Macksburg Community School District.** Received and accepted the district's corrective action plan.

**10. Russell Community School District.** Received and accepted the district's corrective action plan.

**11. COLO-NESCO Community School District.** Tabled a decision on the corrective action plan submitted by the district. Directed the district to seek assistance in developing a corrective action plan that will ensure the district has a positive unspent balance no later than the end of fiscal year 2004-2005 and to submit that revised corrective action plan at the May meeting of the Committee.

**12. Ankeny Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$1,496,250 for initial staffing of a new school building.

**13. West Des Moines Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$413,718 for costs associated with providing a program to limited English proficient students in excess of weighting generated.

**14. Lewis Central Community School District.** Approved modified allowable growth for the 2003-2004 school year in the amount of \$2,327,234 to convert to the GAAP basis of budgeting and in the amount of \$49,724 for costs associated with providing a program to limited English proficient students in excess of weighting generated. The district has met the criteria set in a previous decision in that it has demonstrated fiscal responsibility, has declared it will convert to GAAP basis budgeting for fiscal year 2004, and has sufficient cash but insufficient budget authority to accomplish the conversion to GAAP basis budgeting.

**15. Returning Dropout/Dropout Prevention Programs.** Approved modified allowable growth for the 2004-05 school year in the total amount of \$65,171,225 for the 275 districts that have approved applications for Returning Dropout and Dropout Prevention programs, pending further department review.

**16. Unspent Balances and Unexpended Fund Balances.** Reviewed a listing of the unspent balances and unexpended balances of each school district as required by Iowa Administrative Code 289—6.5(2).

**Modified Allowable Growth  
FY05 Returning Dropout/Dropout Prevention Programs**

<b>DISTRICT</b>	<b>DISTRICT NAME</b>	<b>TOTAL</b>
0018	Adair-Casey Comm School District	\$34,284.00
0027	Adel-Desoto-Minburn Comm School District	\$339,721.16
0009	AGWSR Comm School District	\$150,000.00

0441	A-H-S-T Comm School District	\$120,076.00
0063	Akron Westfield Comm School District	\$133,409.28
0072	Albert City-Truesdale Comm School District	\$63,288.00
0081	Albia Comm School District	\$311,065.08
0108	Alden Comm School District	\$64,833.18
0126	Algona Comm School District	\$74,205.00
0135	Allamakee Comm School District	\$82,590.00
0153	Allison-Bristow Comm School District	\$58,257.96
0225	Ames Comm School District	\$1,096,395.00
0234	Anamosa Comm School District	\$240,606.00
0252	Anita Comm School District	\$33,500.00
0261	Ankeny Comm School District	\$1,199,733.75
0279	Aplington Comm School District	\$62,403.00
0333	Armstrong-Ringsted Comm School District	\$52,942.00
0355	Ar-We-Va Comm School District	\$14,000.00
0387	Atlantic Comm School District	\$195,462.75
0472	Ballard Comm School District	\$189,300.00
0504	Battle Creek-Ida Grove Comm School District	\$28,500.00
0513	Baxter Comm School District	\$66,624.00
0540	BCLUW Comm School District	\$153,854.00
0549	Bedford Comm School District	\$73,218.00
0576	Belle Plaine Comm School District	\$33,094.00
0594	Belmond-Klemme Comm School District	\$84,552.78
0603	Bennett Comm School District	\$12,000.00
0609	Benton Comm School District	\$108,983.00

0621	Bettendorf Comm School District	\$987,676.88
0720	Bondurant-Farrar Comm School District	\$117,972.00
0846	Brooklyn-Guernsey-Malcom Comm School District	\$43,935.00
0882	Burlington Comm School District	\$577,230.00
0914	C and M Comm School District	\$21,750.00
0916	Cal Comm School District	\$55,621.45
0936	Camanche Comm School District	\$82,500.00
0977	Cardinal Comm School District	\$108,843.00
0981	Carlisle Comm School District	\$258,591.92
0999	Carroll Comm School District	\$231,842.10
1044	Cedar Falls Comm School District	\$114,129.00
1053	Cedar Rapids Comm School District	\$3,138,500.16
1062	Center Point-Urbana Comm School District	\$263,291.44
1071	Centerville Comm School District	\$373,553.00
1089	Central City Comm School District	\$22,500.00
1082	Central Clinton Comm School District	\$90,000.00
1080	Central Comm School District	\$45,243.00
1093	Central Decatur Comm School District	\$55,688.00
1079	Central Lee Comm School District	\$110,400.00
1116	Charles City Comm School District	\$205,879.00
1152	Cherokee Comm School District	\$69,797.25
1197	Clarinda Comm School District	\$97,593.54
1206	Clarion-Goldfield Comm School District	\$142,500.00
1215	Clarksville Comm School District	\$24,375.00
1221	Clear Creek-Amana Comm School District	\$306,062.39

1233	Clear Lake Comm School District	\$202,500.00
1278	Clinton Comm School District	\$1,054,638.00
1332	Colfax-Mingo Comm School District	\$108,717.00
1337	College Comm School District	\$800,707.49
1350	Collins-Maxwell Comm School District	\$66,500.00
1359	Colo-Nesco Comm School District	\$57,520.00
1368	Columbus Comm School District	\$196,899.00
1431	Corning Comm School District	\$106,975.89
1449	Corwith-Wesley Comm School District	\$41,128.48
1476	Council Bluffs Comm School District	\$1,395,000.00
1503	Creston Comm School District	\$200,625.00
1576	Dallas Center-Grimes Comm School District	\$369,940.23
1602	Danville Comm School District	\$111,057.75
1611	Davenport Comm School District	\$4,022,335.52
1619	Davis County Comm School District	\$302,807.67
1638	Decorah Comm School District	\$190,750.00
1647	Deep River-Millersburg Comm School District	\$36,109.50
1737	Des Moines Independent Comm School District	\$5,614,886.00
1854	Dows Comm School District	\$30,018.57
1863	Dubuque Comm School District	\$2,402,864.00
1926	Durant Comm School District	\$47,931.00
1944	Eagle Grove Comm School District	\$171,750.00
1953	Earlham Comm School District	\$80,922.00
1965	East Central Comm School District	\$82,298.00
1967	East Greene Comm School District	\$41,970.00

1968	East Marshall Comm School District	\$135,504.09
1970	East Union Comm School District	\$95,062.00
1972	Eastern Allamakee Comm School District	\$49,980.25
0657	Eddyville-Blakesburg Comm School District	\$173,805.28
2097	English Valleys Comm School District	\$94,350.00
2113	Essex Comm School District	\$15,081.00
2124	Estherville Lincoln Central Com Sch Dist	\$123,900.00
2169	Fairfield Comm School District	\$303,100.00
2205	Farragut Comm School District	\$54,212.33
2295	Forest City Comm School District	\$120,960.00
2313	Fort Dodge Comm School District	\$996,416.64
2322	Fort Madison Comm School District	\$513,710.62
2394	Garnavillo Comm School District	\$16,727.25
2403	Garner-Hayfield Comm School District	\$30,951.00
2457	George-Little Rock Comm School District	\$35,667.00
2466	Gilbert Comm School District	\$105,862.00
2511	Glenwood Comm School District	\$359,930.79
2520	Glidden-Ralston Comm School District	\$40,875.00
2682	GMG Comm School District	\$95,341.51
2718	Griswold Comm School District	\$108,825.00
2727	Grundy Center Comm School District	\$78,476.25
2763	Guttenberg Comm School District	\$21,342.75
2772	Hamburg Comm School District	\$59,096.62
2781	Hampton-Dumont Comm School District	\$264,547.00
2826	Harlan Comm School District	\$374,663.06

2846	Harris-Lake Park Comm School District	\$25,082.09
2862	Hartley-Melvin-Sanborn Comm School District	\$120,094.15
2977	Highland Comm School District	\$80,000.00
2766	H-L-V Comm School District	\$50,000.00
3029	Howard-Winneshiek Comm School District	\$356,283.34
3033	Hubbard-Radcliffe Comm School District	\$28,203.00
3042	Hudson Comm School District	\$110,070.00
3060	Humboldt Comm School District	\$222,861.36
3168	IKM Comm School District	\$91,542.00
3105	Independence Comm School District	\$147,866.00
3114	Indianola Comm School District	\$703,468.50
3119	Interstate 35 Comm School District	\$15,723.93
3141	Iowa City Comm School District	\$1,585,466.00
3150	Iowa Falls Comm School District	\$192,711.33
3154	Iowa Valley Comm School District	\$107,000.00
3195	Jefferson-Scranton Comm School District	\$179,702.25
3231	Johnston Comm School District	\$256,965.00
3312	Keokuk Comm School District	\$525,879.75
3330	Keota Comm School District	\$19,729.00
3348	Kingsley-Pierson Comm School District	\$30,000.00
3375	Knoxville Comm School District	\$186,375.00
3420	Lake Mills Comm School District	\$42,444.00
3465	Lamoni Comm School District	\$50,678.53
3600	Le Mars Comm School District	\$220,767.75
3609	Lenox Comm School District	\$45,000.00

3645	Lewis Central Comm School District	\$270,933.00
3705	Lineville-Clio Comm School District	\$9,660.00
3715	Linn-Mar Comm School District	\$370,118.00
3744	Lisbon Comm School District	\$11,215.00
3816	Lone Tree Comm School District	\$48,458.67
3841	Louisa-Muscatine Comm School District	\$157,898.00
3897	LuVerne Comm School District	\$21,200.00
3906	Lynnville-Sully Comm School District	\$41,529.75
3978	Malvern Comm School District	\$52,200.75
4014	Manning Comm School District	\$50,100.00
4023	Manson Northwest Webster Comm School District	\$156,173.00
4041	Maquoketa Comm School District	\$94,354.00
4068	Marcus-Meriden-Cleghorn Comm School District	\$107,173.44
4086	Marion Independent School District	\$90,831.00
4104	Marshalltown Comm School District	\$821,277.00
4122	Martensdale-St Marys Comm School District	\$35,250.00
4131	Mason City Comm School District	\$788,503.50
4203	Mediapolis Comm School District	\$62,421.00
4419	MFL MarMac Comm School District	\$44,700.00
4269	Midland Comm School District	\$164,389.05
4271	Mid-Prairie Comm School District	\$145,330.00
4356	Missouri Valley Comm School District	\$22,500.00
4149	MOC-Floyd Valley Comm School District	\$200,000.00
4437	Montezuma Comm School District	\$119,674.00
4446	Monticello Comm School District	\$173,877.00



4491	Moravia Comm School District	\$14,901.00
4505	Mormon Trail Comm School District	\$75,956.62
4518	Moulton-Udell Comm School District	\$17,555.00
4527	Mount Ayr Comm School District	\$106,125.00
4554	Mount Vernon Comm School District	\$43,233.00
4581	Muscatine Comm School District	\$708,193.00
4599	Nashua-Plainfield Comm School District	\$92,625.00
4617	Nevada Comm School District	\$360,455.00
4662	New Hampton Comm School District	\$190,986.00
4689	New London Comm School District	\$80,250.00
4725	Newton Comm School District	\$760,680.00
4751	Nishna Valley Comm School District	\$47,107.37
2673	Nodaway Valley Comm School District	\$96,750.00
3691	North Cedar Comm School District	\$169,380.00
4774	North Fayette Comm School District	\$61,814.00
0873	North Iowa Comm School District	\$77,126.25
4777	North Linn Comm School District	\$62,975.00
4776	North Mahaska Comm School District	\$31,902.75
4779	North Polk Comm School District	\$94,524.00
4784	North Scott Comm School District	\$694,825.00
4785	North Tama County Comm School District	\$54,750.00
4773	Northeast Comm School District	\$113,850.00
4775	Northeast Hamilton Comm School District	\$55,167.00
4788	Northwood-Kensett Comm School District	\$58,482.00
4797	Norwalk Comm School District	\$225,000.00

4860	Odebolt-Arthur Comm School District	\$55,515.00
4869	Oelwein Comm School District	\$69,999.75
4878	Ogden Comm School District	\$108,905.00
4890	Okoboji Comm School District	\$94,500.00
4905	Olin Consolidated School District	\$58,034.13
4978	Orient-Macksburg Comm School District	\$54,360.00
4995	Osage Comm School District	\$60,000.00
5013	Oskaloosa Comm School District	\$589,420.00
5121	Panorama Comm School District	\$70,694.00
5130	Parkersburg Comm School District	\$81,364.50
5160	PCM Comm School District	\$114,605.00
5184	Perry Comm School District	\$364,150.00
5250	Pleasant Valley Comm School District	\$366,699.75
5256	Pleasantville Comm School District	\$63,204.00
5283	Pocahontas Area Comm School District	\$115,424.00
5310	Postville Comm School District	\$35,377.38
5328	Prescott Comm School District	\$1,899.00
5337	Preston Comm School District	\$29,570.76
5463	Red Oak Comm School District	\$233,872.00
5486	Remsen-Union Comm School District	\$30,000.75
1975	River Valley Comm School District	\$37,972.15
5510	Riverside Comm School District	\$90,000.00
5607	Rock Valley Comm School District	\$85,440.75
5643	Roland-Story Comm School District	\$84,660.00
5805	Saydel Comm School District	\$337,219.29

5868	Sentral Comm School District	\$48,106.94
5877	Sergeant Bluff-Luton Comm School District	\$192,594.00
5895	Seymour Comm School District	\$9,937.00
5949	Sheldon Comm School District	\$125,249.00
5976	Shenandoah Comm School District	\$150,775.00
5994	Sibley-Ocheyedan Comm School District	\$53,664.50
6012	Sigourney Comm School District	\$77,754.44
6030	Sioux Center Comm School District	\$215,999.96
6035	Sioux Central Comm School District	\$105,583.20
6039	Sioux City Comm School District	\$359,610.00
6093	Solon Comm School District	\$112,883.00
6095	South Hamilton Comm School District	\$61,481.00
6099	South O'Brien Comm School District	\$136,068.00
6097	South Page Comm School District	\$21,115.00
6098	South Tama County Comm School District	\$346,803.00
6100	South Winneshiek Comm School District	\$15,325.50
6101	Southeast Polk Comm School District	\$1,153,911.75
6094	Southeast Warren Comm School District	\$94,267.00
6096	Southeast Webster Comm School District	\$48,375.00
6091	Southern Cal Comm School District	\$110,625.00
6102	Spencer Comm School District	\$199,150.00
6120	Spirit Lake Comm School District	\$288,513.56
6138	Springville Comm School District	\$34,535.00
5751	St Ansgar Comm School District	\$36,999.27
6175	Starmont Comm School District	\$111,543.00

6219	Storm Lake Comm School District	\$311,625.00
6246	Stratford Comm School District	\$36,036.00
6273	Sumner Comm School District	\$75,687.75
6408	Tipton Comm School District	\$50,993.25
6417	Titonka Consolidated School District	\$40,180.00
6453	Treynor Comm School District	\$13,398.75
6460	Tri-Center Comm School District	\$94,275.00
6462	Tri-County Comm School District	\$52,500.00
6471	Tripoli Comm School District	\$65,318.00
6512	Twin Cedars Comm School District	\$89,971.88
6536	Union Comm School District	\$203,817.00
6561	United Comm School District	\$27,888.00
6579	Urbandale Comm School District	\$401,598.00
6591	Valley Comm School District	\$43,146.00
6592	Van Buren Comm School District	\$154,343.26
6615	Van Meter Comm School District	\$100,494.71
6660	Vinton-Shellsburg Comm School District	\$90,000.00
6700	Waco Comm School District	\$99,733.00
6741	Wall Lake View Auburn Comm School District	\$25,721.00
6759	Wapello Comm School District	\$115,031.25
6768	Washington Comm School District	\$224,466.00
6795	Waterloo Comm School District	\$2,242,500.00
6822	Waukee Comm School District	\$633,420.00
6840	Waverly-Shell Rock Comm School District	\$150,000.00
6854	Wayne Comm School District	\$140,733.75

6867	Webster City Comm School District	\$280,677.00
6921	West Bend-Mallard Comm School District	\$43,500.00
6930	West Branch Comm School District	\$138,868.00
6937	West Burlington Ind School District	\$114,969.25
6943	West Central Comm School District	\$58,281.75
6264	West Central Valley Comm School District	\$150,187.50
6950	West Delaware County Comm School District	\$156,606.00
6957	West Des Moines Comm School District	\$1,123,594.50
0819	West Hancock Comm School District	\$87,306.00
6969	West Harrison Comm School District	\$55,530.00
6975	West Liberty Comm School District	\$268,654.50
6985	West Marshall Comm School District	\$35,094.75
6987	West Monona Comm School District	\$41,587.50
6990	West Sioux Comm School District	\$169,407.84
6961	Western Dubuque Comm School District	\$496,606.00
7002	Whiting Comm School District	\$3,719.00
7029	Williamsburg Comm School District	\$87,075.00
7038	Wilton Comm School District	\$163,640.00
7047	Winfield-Mt Union Comm School District	\$86,450.52
7056	Winterset Comm School District	\$244,434.00
7083	Woden-Crystal Lake Comm School District	\$37,644.75
7110	Woodward-Granger Comm School District	\$124,854.51
<b>Total</b>		<b>\$65,171,225.04</b>